

BEFORE THE STATE TAX APPEAL BOARD
OF THE STATE OF MONTANA

CURT COX,)
) DOCKET NO.: PT-2000-14
)
 Appellant,)
)
 -vs-)
)
 THE DEPARTMENT OF REVENUE) FACTUAL BACKGROUND,
 OF THE STATE OF MONTANA,) CONCLUSIONS OF LAW,
) ORDER and OPPORTUNITY
 Respondent) FOR JUDICIAL REVIEW

The above-entitled appeal was heard on August 14, 2001, in Thompson Falls, Sanders County, Montana, in accordance with an order of the State Tax Appeal Board of the State of Montana (Board). The notice of the hearing was duly given as required by law. The taxpayer, Curtis Cox, presented testimony in favor of the appeal. The Department of Revenue (DOR), represented by Appraisers Ed Thompson and Larry Richards, and Shirley Gross, Auditor, presented testimony in opposition to the appeal.

The duty of this Board is to determine the appropriate market value for the property based on a preponderance of the evidence. Testimony was presented and exhibits were received.

The Board denies the taxpayer's request for a reduction in market value.

This decision upholds the decision of the Sanders County Tax Appeal Board.

STATEMENT OF ISSUE

The issue before this Board is the market value of the subject property.

FACTUAL BACKGROUND

1. Due, proper, and sufficient notice was given of this matter, the hearing hereon, and of the time and place of the hearing. All parties were afforded opportunity to present evidence, oral and documentary.
2. The subject property is described as follows:

Mobile Home (Make - Skyline, Model - Buddy, Year - 1972). Assessor Code - 300598
3. The Sanders County Tax Appeal Board received an appeal on June 8, 2000.
4. The County Board issued its decision on November 16, 2000, denying the taxpayers request for a valuation in the amount of zero dollars, stating:

Mr. Cox has provided verbal testimony, but no evidence to support his testimony to justify any changes. Heavy equipment listed on appeal #2 also.

5. The taxpayer appealed that decision to this Board on December 28, 2000.

TAXPAYER'S CONTENTIONS

Mr. Cox has requested a value of \$0 based on the condition of the property.

DOR'S CONTENTIONS

Exhibit A, page 4, is a letter dated January 4, 1999, which states in pertinent part:

It has come to our attention that some repairs have been made on the above mentioned mobile home formerly taxed under tax role #300598. Due to past damage the trailer was removed from the 1998 tax role, we are placing this living unit back on the 1999 tax role. If you would like to provide our staff with an opportunity to view or discuss with you the present condition of the trailer, please contact our office.

The DOR testified that they have not been allowed to physically review the property in order to verify what the taxpayer represents as to the physical condition. Based on the DOR best information, the mobile home is being appraised as a livable unit with a market value of \$4,040.

BOARD'S DISCUSSION

By statute, the DOR is to value all taxable property at 100% of market value. Until the taxpayer either allows the DOR to view the property or provide credible documentation to support a value other than what the DOR has determined, this Board will not modify the value.

Mr. Cox provided no credible evidence to support a value other than what was determined by the DOR.

The personal property, heavy equipment, listed on the appeal form has been addressed in PT-2000-11.

CONCLUSIONS OF LAW

1. The State Tax Appeal Board has jurisdiction over this matter. §15-2-301 MCA.
2. §15-8-111 MCA. Assessment - market value standard - exceptions. (1) All taxable property must be assessed at 100% of its market value except as otherwise provided.
3. ARM 2.51.403 (2), With respect to taxable real property and improvements thereon, the decision of the state tax appeal board shall be final and binding unless reversed or modified by the district court upon judicial review. If the decision of the state tax appeal board is not reviewed by a district court, it is final and binding for subsequent tax years unless there is a change in the property itself or circumstances surrounding the property which affects its value.

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ORDER

IT IS THEREFORE ORDERED by the State Tax Appeal Board of the State of Montana that the subject property shall be entered on the tax rolls of Sanders County by the local Department of Revenue office at the value of \$4,040 for tax year 2000. The appeal of the taxpayer is therefore denied and the decision of the Sanders County Tax Appeal Board is affirmed.

Dated this 24th day of August 2001.

BY ORDER OF THE
STATE TAX APPEAL BOARD

(S E A L)

GREGORY A. THORNQUIST, Chairman

JEREANN NELSON, Member

NOTICE: You are entitled to judicial review of this Order in accordance with Section 15-2-303(2), MCA. Judicial review may be obtained by filing a petition in district court within 60 days following the service of this Order.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 24th day of August, 2001, the foregoing Order of the Board was served on the parties hereto by depositing a copy thereof in the U.S. Mails, postage prepaid, addressed to the parties as follows:

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